



STATUS OF SIGAR RECOMMENDATIONS

The Inspector General Act of 1978, as amended, requires SIGAR to report on the status of its recommendations. From 2009 through July 2021, SIGAR published 422 audits, financial, inspection, and alert letter reports, and made recommendations to recover funds, improve agency oversight, and increase program effectiveness. As of July 31, 2021, SIGAR continued to monitor agency actions on 104 open recommendations. Thirty-six of these recommendations have been open more than 12 months; these remain open because the agency involved has not yet produced a corrective-action plan that SIGAR believes would resolve the identified problem, or has otherwise failed to appropriately respond to the recommendation(s).

OPEN RECOMMENDATIONS AWAITING AGENCY IMPLEMENTATION

Agency	Report Number	Title	Date Issued	Recommendation
State	17-41-IP	Balkh University Women's Dormitories: Completion Is More than 2 Years Behind Schedule, and Construction and Design Deficiencies Need to Be Addressed	04/25/17	To protect the U.S. taxpayers' investment in the Balkh University women's dormitories and to ensure that the dormitories are completed and all deficiencies addressed so that female students can move into them, SIGAR recommends that the Secretary of State direct RPSO in Frankfurt, Germany, to, in coordination with PAS: Direct ACF to correct the identified construction deficiencies by: <ul style="list-style-type: none"> a. Creating seismic building separations as required by the design drawings and in accordance with general engineering best practices; b. Adding floor drains to the boiler room; c. Repairing cracked walls and peeling paint, and eliminating mold, then repainting the walls; and d. Repairing stair risers at the cafeteria according to design specifications.
State	17-41-IP	Balkh University Women's Dormitories: Completion Is More than 2 Years Behind Schedule, and Construction and Design Deficiencies Need to Be Addressed	04/25/17	To protect the U.S. taxpayers' investment in the Balkh University women's dormitories and to ensure that the dormitories are completed and all deficiencies addressed so that female students can move into them, SIGAR recommends that the Secretary of State direct RPSO in Frankfurt, Germany, to, in coordination with PAS: Work with the MOHE to redesign the bathroom windows and ceilings, and stairway landing areas to meet the required building codes, and once these design changes have been made, direct ACF to make the changes.
State	17-41-IP	Balkh University Women's Dormitories: Completion Is More than 2 Years Behind Schedule, and Construction and Design Deficiencies Need to Be Addressed	04/25/17	To protect the U.S. taxpayers' investment in the Balkh University women's dormitories and to ensure that the dormitories are completed and all deficiencies addressed so that female students can move into them, SIGAR recommends that the Secretary of State direct RPSO in Frankfurt, Germany, to, in coordination with PAS: Coordinate with the MOHE to determine and provide for the most effective method to fund and connect the women's dormitories and supporting facilities to the Mazar-e Sharif city power grid to provide electricity to the facilities.
DOD	19-18-AR	Afghan Air Force: DOD Met the Initial Date for Fielding UH-60 Helicopters, but the Program Is at Risk of Not Having Enough Trained Pilots or the Capability to Maintain Future UH-60s	01/31/19	To ensure that the UH-60s are properly maintained, we recommend that the CSTC-A Commander, the TAAC-Air Commander, and the Utility Helicopter Project Office: Develop and implement a plan for maintaining aircraft in locations where security conditions prevent U.S. contractors from working, such as Shindand, Herat Province.
DOD	19-18-AR	Afghan Air Force: DOD Met the Initial Date for Fielding UH-60 Helicopters, but the Program Is at Risk of Not Having Enough Trained Pilots or the Capability to Maintain Future UH-60s	01/31/19	To ensure that the UH-60s are not flown more than the 35 hours per month assumed in the maintenance strategy, we recommend that the TAAC-Air Commander: Work with the AAF to develop a flying hour program to limit the number of hours the UH-60s fly each month, to the extent possible.
State	19-49-AR	Drug Treatment in Afghanistan: The Overall Impact and Sustainability of More Than \$50 Million in Department of State Projects is Unknown	07/12/19	Direct INL personnel managing and monitoring the drug treatment projects to fully implement existing State and INL performance measurement guidance when measuring the performance of its projects, including recommendations to implement INL's performance management plans.

State	19-49-AR	Drug Treatment in Afghanistan: The Overall Impact and Sustainability of More Than \$50 Million in Department of State Projects is Unknown	07/12/19	Direct INL personnel managing and monitoring the drug treatment projects to comply with INL's existing sustainability requirements by assessing the sustainability of the projects and producing sustainability plans.
DOD	19-53-IP	Afghan National Army Garrison at South KabulAfghanistan International Airport: New Construction and Upgrades Generally Met Contract Requirements, but a Safety Hazard and Maintenance Issues Exist	08/22/19	To protect the U.S. taxpayers' investment in the new construction and upgrades to the ANA garrison at SKAIA, we recommend that the Commander of the Combined Security Transition Command-Afghanistan: 1. Notify the Ministry of Defense of the six maintenance issues at the garrison—nonfunctioning booster pump, mixer pump in well house No. 101, and water level gauge on water storage tank No. 100A; the leaking booster pump and electrical transformer; and the trees surrounding the electrical poles and transmission lines—so the ministry can direct IDS International Government Services to correct them.
State	19-54-FA	Department of State's Support of theAfghanistan Legal Education Project: Auditof Costs Incurred by the Board of Trusteesof the Leland Stanford Junior University	08/26/19	2. Advise Stanford to address the report's five internal control findings.
State	19-54-FA	Department of State's Support of theAfghanistan Legal Education Project: Auditof Costs Incurred by the Board of Trusteesof the Leland Stanford Junior University	08/26/19	3. Advise Stanford to address the report's four noncompliance findings.
DOD	19-55-IP	Afghanistan's Ghulam Khan Road Project: Construction of the Road and Bridge Generally Met Contract Requirements, but Deficiencies Have Created Safety Hazards for Users	08/28/19	We recommend that the Commander of U.S. Forces-Afghanistan (USFOR-A) notify the Afghan Ministry of Public Works of the deficiencies and maintenance issueswith the road and bridge—specifically, support beams with honeycombing; shorter than required stone barriers,protective retaining walls, and protective railings; missing protective walls around culverts; and broken stonemasonry and uncleared debris around culverts—so the ministry can take action to correct them.
State	19-49-AR	Drug Treatment in Afghanistan: The Overall Impact and Sustainability of More Than \$50 Million in Department of State Projects is Unknown	07/12/19	To improve overall INL performance measurement and monitoring of LOA-supported drug treatment projects, SIGAR recommends that Assistant Secretary of State for International Narcotics and Law Enforcement Affairs: Direct INL personnel managing and monitoring the drug treatment projects to fully implement existing State and INL performance measurement guidance when measuring the performance of its projects, including recommendations to implement INL's performance management plans.
State	19-49-AR	Drug Treatment in Afghanistan: The Overall Impact and Sustainability of More Than \$50 Million in Department of State Projects is Unknown	07/12/19	To improve overall INL performance measurement and monitoring of LOA-supported drug treatment projects, SIGAR recommends that Assistant Secretary of State for International Narcotics and Law Enforcement Affairs: Establish and document in each approved project proposal a specific set of project requirements that an implementer must meet, such as details on the objectives to be addressed, the activities to be conducted, and the deliverables to be produced.
State	19-49-AR	Drug Treatment in Afghanistan: The Overall Impact and Sustainability of More Than \$50 Million in Department of State Projects is Unknown	07/12/19	To improve overall INL performance measurement and monitoring of LOA-supported drug treatment projects, SIGAR recommends that Assistant Secretary of State for International Narcotics and Law Enforcement Affairs: Define the information implementers must include in their required periodic financial progress reports, such as details on how INL funds are used for each project.
State	19-49-AR	Drug Treatment in Afghanistan: The Overall Impact and Sustainability of More Than \$50 Million in Department of State Projects is Unknown	07/12/19	To better understand the impact of INL's drug treatment projects in Afghanistan and the Afghan government's ability to sustain these projects, SIGAR recommends that Assistant Secretary of State for International Narcotics and Law Enforcement Affairs: Direct INL personnel managing and monitoring the drug treatment projects to comply with INL's existing sustainability requirements by assessing the sustainability of the projects and producing sustainability plans.

State	20-04-FA	Department of State's Demining and Munitions Clearance Projects in Afghanistan: Audit of Costs Incurred by the Demining Agency for Afghanistan	10/15/19	Determine the allowability of and recover, as appropriate, \$19,194 in questioned costs identified in the report.
State	20-04-FA	Department of State's Demining and Munitions Clearance Projects in Afghanistan: Audit of Costs Incurred by the Demining Agency for Afghanistan	10/15/19	Advise DAFA to address the report's three internal control findings.
State	20-04-FA	Department of State's Demining and Munitions Clearance Projects in Afghanistan: Audit of Costs Incurred by the Demining Agency for Afghanistan	10/15/19	Advise DAFA to address the report's three noncompliance findings.
State	20-08-FA	Department of State's Programs for Supporting Livelihoods, Water, Sanitation and Hygiene, and Protection for Afghan Returnees, Internally Displaced Persons, and Vulnerable Host Communities in Afghanistan: Audit of Costs Incurred by the International Rescue Committee Inc.	11/18/19	Determine the allowability of and recover, as appropriate, \$205,833 in questioned costs identified in the report.
State	20-08-FA	Department of State's Programs for Supporting Livelihoods, Water, Sanitation and Hygiene, and Protection for Afghan Returnees, Internally Displaced Persons, and Vulnerable Host Communities in Afghanistan: Audit of Costs Incurred by the International Rescue Committee Inc.	11/18/19	Advise IRC to address the report's seven internal control functions
State	20-08-FA	Department of State's Programs for Supporting Livelihoods, Water, Sanitation and Hygiene, and Protection for Afghan Returnees, Internally Displaced Persons, and Vulnerable Host Communities in Afghanistan: Audit of Costs Incurred by the International Rescue Committee Inc.	11/18/19	Advise IRC to address the report's seven noncompliance functions
DOD	20-15-IP	Afghan National Police Women's Compound at the Herat Regional Training Center: Construction Deficiencies Exist, and the \$3.1 Million Compound Has No Electricity and Has Never Been Used	12/19/19	We recommend that the CSTC-A Commander notify the Afghan Ministry of Interior of the construction deficiencies we identified at the women's compound in Herat and advise the ministry to take whatever action it deems appropriate to (a) connect the compound to a local electrical power source; (b) install cable identification tags in the manholes and handhole; and (c) install flexible duct connectors on the exhaust fans.
USAID	20-16-FA	USAID's Afghan Women in the Economy: Audit of Costs Incurred by DAI Global LLC	01/09/20	Determine the allowability of and recover, as appropriate, \$403,009 in questioned costs identified in the report.
DOD	20-21-IP	Kajaki Dam Irrigation Tunnel: The \$27.3 Million Tunnel Is Not Operating Properly Due to Construction Deficiencies and a Maintenance Issue	01/15/20	We recommend that the U.S. Forces-Afghanistan (USFORA) Commander, in coordination with the USACE Commander, take the following action and report the results back to SIGAR within 60 days: notify the Afghan Ministry of Energy and Water (MEW) of the Kajaki Dam irrigation tunnel's two construction deficiencies and the maintenance issue so that the ministry can take whatever action it deems appropriate to correct them.
State	20-22-AR	Afghan Business Taxes: Action Has Been Taken to Address Most	01/15/20	we recommend that the Secretary of Defense, the Secretary of State, and the Administrator of USAID require contractors to annually report any instances of taxation by the Afghan government.

DOD	20-30-IP	Afghan Ministry of Commerce and Industries Replacement Building in Kunduz Province: Some Construction Deficiencies Were Not Addressed and the \$3.5 Million Building May Not be in Use SIGARMARCH	03/23/20	Notify the MOCI of the replacement building's construction deficiencies so MOCI can take whatever action it deems appropriate to a. fill the expansion joints with proper sealant, b. install p-traps in the correct location, c. insulate the hot water pipes, and d. replace the counterfeit fire extinguishers.
DOD	20-30-IP	Afghan Ministry of Commerce and Industries Replacement Building in Kunduz Province: Some Construction Deficiencies Were Not Addressed and the \$3.5 Million Building May Not be in Use SIGARMARCH	03/23/20	Determine whether the Afghan government is currently using the building, and, if not, work with the MOCI to develop a plan to utilize the building.
DOD	20-35-IP	Department of Defense: Implemented Less than 40 Percent of SIGAR's Audit and Inspections Recommendations and Does Not Have a System for Tracking Them	04/13/20	designate a top-level audit follow-up official, in compliance with OMB Circular A-50, who will ensure that DOD makes timely responses to SIGAR recommendations,
DOD	20-35-IP	Department of Defense: Implemented Less than 40 Percent of SIGAR's Audit and Inspections Recommendations and Does Not Have a System for Tracking Them	04/13/20	establish a system to regularly follow-up on SIGAR's recommendations that at a minimum, documents corrective actions taken or planned to be taken within specified timeframes, and that ensures disagreements are resolved. SIGAR received
State	20-37-FA	Department of State's Assistance to the Legal Education Support Program—Afghanistan II: Audit of Costs Incurred by the University of Washington	05/13/20	Determine the allowability of and recover, as appropriate, \$30,931 in questioned costs identified in the report.
State	20-37-FA	Department of State's Assistance to the Legal Education Support Program—Afghanistan II: Audit of Costs Incurred by the University of Washington	05/13/20	Advise UW to address the report's four internal control findings
State	20-37-FA	Department of State's Assistance to the Legal Education Support Program—Afghanistan II: Audit of Costs Incurred by the University of Washington	05/13/20	Advise UW to address the report's four noncompliance findings.
DOD	20-38-IP	Afghan National Army Train Advise Assist Command—Air Joint Air Force Hangar I Complex: Construction and Renovations Generally Met Requirements and Standards	05/28/20	Direct ACI to fix the six outstanding deficiencies it was notified to correct during the warranty periods but has not yet corrected
DOD	20-38-IP	Afghan National Army Train Advise Assist Command—Air Joint Air Force Hangar I Complex: Construction and Renovations Generally Met Requirements and Standards	05/28/20	Continue to withhold \$110,392.68, consisting of a 10 percent retainage plus \$92,979 still unbilled, until ACI corrects all identified deficiencies
DOD	20-38-IP	Afghan National Army Train Advise Assist Command—Air Joint Air Force Hangar I Complex: Construction and Renovations Generally Met Requirements and Standards	05/28/20	Reiterate to MOD and senior ANA officials and require them to acknowledge in writing (a) their responsibility for operating and maintaining the hangar complex during the warranty period, and (b) the importance of storing fuel in or near the emergency generator to operate the hangar doors quickly in case of emergency
State	20-39-FA	Department of State's Antiterrorism Assistance Program in Afghanistan: Audit of Costs Incurred by Alutiiq LLC	06/04/20	Determine the allowability of and recover, as appropriate, \$8,765,541 in questioned costs identified in the report.

State	20-43-FA	Department of State's Humanitarian MineAction, Conventional Weapons Destruction, andTechnical Assistance in Afghanistan: Audit ofCosts Incurred by Janus Global Operations LLC	07/09/20	Determine the allowability of and recover, as appropriate, \$208,748 in questioned costs identified inthe report.
State	20-43-FA	Department of State's Humanitarian MineAction, Conventional Weapons Destruction, andTechnical Assistance in Afghanistan: Audit ofCosts Incurred by Janus Global Operations LLC	07/09/20	Advise Janus to address the report's three internal control findings.
State	20-43-FA	Department of State's Humanitarian MineAction, Conventional Weapons Destruction, andTechnical Assistance in Afghanistan: Audit ofCosts Incurred by Janus Global Operations LLC	07/09/20	Advise Janus to address the report's three noncompliance findings.
DOD	20-44-AR	Afghan National Army: DOD Did Not ConductRequired Oversight or Assess the Performance and Sustainability of the \$174 Million ScanEagle Unmanned Aerial System Program	07/14/20	Direct NAVAIR personnel managing and overseeing the ScanEagle contracts to ensure the ContractingOfficer's Representative (COR) on the current contract is performing all required COR duties, includingdocumenting and maintaining records such as reporting deliverables.
DOD	20-44-AR	Afghan National Army: DOD Did Not ConductRequired Oversight or Assess the Performance and Sustainability of the \$174 Million ScanEagle Unmanned Aerial System Program	07/14/20	Direct NAVAIR, in coordination with appropriate coalition partners, to immediately designate and announcean in-country sponsor and an in-country COR, Contracting Officer Technical Representative, or GovernmentTechnical Product Representation for the current ScanEagle contract.
DOD	20-44-AR	Afghan National Army: DOD Did Not ConductRequired Oversight or Assess the Performance and Sustainability of the \$174 Million ScanEagle Unmanned Aerial System Program	07/14/20	Direct NAVAIR to immediately share existing Insitu performance reporting information and related contractdeliverables with appropriate coalition partners responsible for the current ScanEagle contracts; and agree toa plan with CSTC-A for sharing future contract performance information.
DOD	20-44-AR	Afghan National Army: DOD Did Not ConductRequired Oversight or Assess the Performance and Sustainability of the \$174 Million ScanEagle Unmanned Aerial System Program	07/14/20	Work with the ANA to develop requirements to help ensure that recently certified ANA soldiers will be placedin positions that take advantage of their newly acquired skills.
DOD	20-44-AR	Afghan National Army: DOD Did Not ConductRequired Oversight or Assess the Performance and Sustainability of the \$174 Million ScanEagle Unmanned Aerial System Program	07/14/20	Direct responsible DOD departments to work with the ANA to establish a system for tracking the location ofScanEagle equipment across Afghanistan.
USAID	20-48-FA	Department of State's Afghanistan Flexible Implementation and Assessment Team Program: Audit of Costs Incurred by TigerSwan LLC	08/07/20	Determine the allowability of and recover, as appropriate,\$3,850,658 in questioned costs identified in the report.
State	20-54-FA	Department of State's Efforts to Develop andSustain Afghanistan's Drug Treatment System:Audit of Costs Incurred by the Colombo Plan forCooperative Economics and Social Development in Asia and the Pacific Results in More than \$23 Million in Questioned Costs	09/18/20	Determine the allowability of and recover, as appropriate, \$ 23,133,847 in questioned costs identified inthe report.

State	20-54-FA	Department of State's Efforts to Develop and Sustain Afghanistan's Drug Treatment System: Audit of Costs Incurred by the Colombo Plan for Cooperative Economics and Social Development in Asia and the Pacific Results in More than \$23 Million in Questioned Costs	09/18/20	Advise Colombo to address the report's 10 internal control findings.
State	20-54-FA	Department of State's Efforts to Develop and Sustain Afghanistan's Drug Treatment System: Audit of Costs Incurred by the Colombo Plan for Cooperative Economics and Social Development in Asia and the Pacific Results in More than \$23 Million in Questioned Costs	09/18/20	Advise Colombo to address the report's eight noncompliance findings.
State	21-01-FA	Department of State's Humanitarian Demining and Conventional Weapons Destruction Programs in Afghanistan: Audit of Costs Incurred by The HALO Trust and The HALO Trust (USA) Inc.	10/01/20	Determine the allowability of and recover, as appropriate, \$2,804,634 in questioned costs identified in the report.
State	21-01-FA	Department of State's Humanitarian Demining and Conventional Weapons Destruction Programs in Afghanistan: Audit of Costs Incurred by The HALO Trust and The HALO Trust (USA) Inc.	10/01/20	Advise HALO to address the report's two internal control findings
State	21-01-FA	Department of State's Humanitarian Demining and Conventional Weapons Destruction Programs in Afghanistan: Audit of Costs Incurred by The HALO Trust and The HALO Trust (USA) Inc.	10/01/20	Advise HALO to address the report's two noncompliance findings.
State	21-02-IP	Department of State Implemented Approximately Half of the Recommendations from SIGAR Audits and Inspections but Did Not Meet All Audit Follow-up Requirements	10/05/20	Update its policy to require the top-level audit follow-up official to maintain accurate records regarding the status of recommendations throughout the entire resolution process, including storing recommendation resolution supporting documentation in the designated system
State	21-02-IP	Department of State Implemented Approximately Half of the Recommendations from SIGAR Audits and Inspections but Did Not Meet All Audit Follow-up Requirements	10/05/20	Update its policy to be in accordance with the 12-month recommendation resolution timeline required by the Federal Acquisition Streamlining Act of 1994
DOD	21-04-AR	Facilities to Support Women in the Afghan Security Forces: Better Planning and Program Oversight Could Have Helped DOD Ensure Funds Contributed to Recruitment, Retention, and Integration	10/15/20	Coordinate with senior MOI and Ministry of Defense officials to finalize remediation plans that will ensure proper use or repurposing of existing unused or misused facilities identified in this report;
DOD	21-04-AR	Facilities to Support Women in the Afghan Security Forces: Better Planning and Program Oversight Could Have Helped DOD Ensure Funds Contributed to Recruitment, Retention, and Integration	10/15/20	Develop a policy to incorporate the five lessons learned from CSTC-A's 2019 internal review into the selection process for future facilities intended to support women in the ANDSF.
DOD	21-04-AR	Facilities to Support Women in the Afghan Security Forces: Better Planning and Program Oversight Could Have Helped DOD Ensure Funds Contributed to Recruitment, Retention, and Integration	10/15/20	Determine whether the construction or renovation of facilities was successful in recruiting, retaining, and integrating women in the ANDSF, and report the results to Congress

State	21-07-FA	Department of State's Demining Activities in Afghanistan: Audit of Costs Incurred by the Mine Detection Dog Center	11/06/20	Department of State's Demining Activities in Afghanistan: Audit of Costs Incurred by the Mine Detection Dog Center
State	21-07-FA	Department of State's Demining Activities in Afghanistan: Audit of Costs Incurred by the Mine Detection Dog Center	11/06/20	2. Advise the center to address the report's nine internal control findings.
State	21-07-FA	Department of State's Demining Activities in Afghanistan: Audit of Costs Incurred by the Mine Detection Dog Center	11/06/20	Advise the center to address the report's seven noncompliance findings.
DOD	21-08-FA	Department of Defense's Cooperative Biological Engagement Program to Enhance Biosafety and Biosecurity in Afghanistan: Audit of Costs Incurred by CH2M Hill Inc.	11/09/20	Determine the allowability of and recover, as appropriate,\$4,418,512 in questioned costs identified in the report.
DOD	21-08-FA	Department of Defense's Cooperative Biological Engagement Program to Enhance Biosafety and Biosecurity in Afghanistan: Audit of Costs Incurred by CH2M Hill Inc.	11/09/20	Advise CH2M to address the report's four internal control findings.
DOD	21-08-FA	Department of Defense's Cooperative Biological Engagement Program to Enhance Biosafety and Biosecurity in Afghanistan: Audit of Costs Incurred by CH2M Hill Inc.	11/09/20	Advise CH2M to address the report's four noncompliance findings.
DOD	21-11-AR	Military Equipment Transferred to the	12/11/20	implement modifications to enhanced EUM procedures or requirements applicable to Afghanistan that take into account the country's combat environment, for example by requiring that sensitive equipment regularly rotate through maintenance facilities or other central hubs where U.S. personnel have increased opportunities for oversight
DOD	21-11-AR	Military Equipment Transferred to the	12/11/20	if DOD decides to use SCIP's EUM module to track such changes, modify EUM procedures or requirements applicable to Afghanistan to require tracking
DOD	21-12-FA	U.S. Department of the Air Force's Support for the Afghan Air Force's C-130H Airlift Capability: Audit of Costs Incurred by AAR Government Services Inc.	01/05/21	Determine the allowability of and recover, as appropriate, \$6,184,524 in questioned costs identified in the report.
DOD	21-12-FA	U.S. Department of the Air Force's Support for the Afghan Air Force's C-130H Airlift Capability: Audit of Costs Incurred by AAR Government Services Inc.	01/05/21	Advise AAR to address the report's three internal control findings.
DOD	21-12-FA	U.S. Department of the Air Force's Support for the Afghan Air Force's C-130H Airlift Capability: Audit of Costs Incurred by AAR Government Services Inc.	01/05/21	Advise AAR to address the report's three noncompliance findings.
State	21-17-FA	U.S. Department of State's Community-Based Demining Projects in Afghanistan: Audit of Costs Incurred by Afghan Technical Consultants	02/18/21	Determine the allowability of and recover, as appropriate,\$8,087 in questioned costs identified in the report
State	21-17-FA	U.S. Department of State's Community-Based Demining Projects in Afghanistan: Audit of Costs Incurred by Afghan Technical Consultants	02/18/21	Advise ATC to address the report's three internal control findings

State	21-17-FA	U.S. Department of State's Community-Based Demining Projects in Afghanistan: Audit of Costs Incurred by Afghan Technical Consultants	02/18/21	Advise ATC to address the report's three noncompliance findings
DOD	21-26-FA	Department of the Army's Operations and Maintenance Support and Networking Services for the Afghan National Police Network Operations Center: Audit of Costs Incurred by IAP Worldwide Services Inc.	03/16/21	Determine the allowability of and recover, as appropriate, \$197,649 in questioned costs identified in the report.
DOD	21-26-FA	Department of the Army's Operations and Maintenance Support and Networking Services for the Afghan National Police Network Operations Center: Audit of Costs Incurred by IAP Worldwide Services Inc.	03/16/21	Advise IAP to address the report's three internal control findings
DOD	21-26-FA	Department of the Army's Operations and Maintenance Support and Networking Services for the Afghan National Police Network Operations Center: Audit of Costs Incurred by IAP Worldwide Services Inc.	03/16/21	Advise IAP to address the report's three noncompliance findings
DOD	21-27-FA	Department of the Army's Operations and Maintenance Support and Networking Services for the Afghan National Army Network Operations Center: Audit of Costs Incurred by IAP Worldwide Services Inc.	03/17/21	Determine the allowability of and recover, as appropriate, \$819,426 in questioned costs identified in the report.
DOD	21-27-FA	Department of the Army's Operations and Maintenance Support and Networking Services for the Afghan National Army Network Operations Center: Audit of Costs Incurred by IAP Worldwide Services Inc.	03/17/21	Advise IAP to address the report's three internal control findings
DOD	21-27-FA	Department of the Army's Operations and Maintenance Support and Networking Services for the Afghan National Army Network Operations Center: Audit of Costs Incurred by IAP Worldwide Services Inc.	03/17/21	Advise IAP to address the report's two noncompliance findings
DOD	21-29-AR	Counter Threat Finance: U.S. Agencies Do Not Know the Full Cost and Impact of Their Efforts to Disrupt Illicit Narcotics Financing in Afghanistan	03/25/21	Improve guidance requiring performance monitoring and evaluation of DOD's CTF efforts in Afghanistan. Guidance should include detailed information on the cost of agency efforts, and the extent to which efforts achieved specific outcomes and contributed to broader U.S. strategic objectives
DOD	21-29-AR	Counter Threat Finance: U.S. Agencies Do Not Know the Full Cost and Impact of Their Efforts to Disrupt Illicit Narcotics Financing in Afghanistan	03/25/21	Complete the requirements detailed in DOD Directive 5205.14, DOD Counter Threat Finance (CTF) Policy, within 6 months of the issuance of this report

DOD	21-32-IP	Kabul National Military Hospital: Installation of New Elevators and Dumbwaiters Generally Met Contract Requirements, But a Construction Deficiency and Inadequate Maintenance Could Affect Operations	04/14/21	notify the Afghan Ministry of Defense (MOD) of the construction deficiency and maintenance issues so that the MOD can take whatever action it deems appropriate to (a) address the lower weight carrying capacity of the three elevators installed in the hospital's main building; (b) repair the surgery annex's only elevator, which is not functioning; and (c) replace the missing handrails in the hospital's two main building elevators.
DOD	21-34-FA	U.S. Air Force Support for Operation and Maintenance of A-29 Aircraft for the Afghan Air Force: Audit of Costs Incurred by Sierra Nevada Corp	05/17/21	Advise SNC to address the report's one internal control finding.
DOD	21-34-FA	U.S. Air Force Support for Operation and Maintenance of A-29 Aircraft for the Afghan Air Force: Audit of Costs Incurred by Sierra Nevada Corp	05/17/21	Advise SNC to address the report's two noncompliance findings
USAID	21-35-FA	USAID's Conflict Mitigation Assistance for Civilians Program in Afghanistan: Audit of Costs Incurred by Blumont Global Development Inc.	06/04/21	Advise Blumont to address the report's six internal control findings
USAID	21-35-FA	USAID's Conflict Mitigation Assistance for Civilians Program in Afghanistan: Audit of Costs Incurred by Blumont Global Development Inc.	06/04/21	Advise Blumont to address the report's two noncompliance findings
USAID	21-36-FA	USAID's Afghan Civic Engagement Program: Audit of Costs Incurred by Counterpart International Inc.	06/08/21	Determine the allowability of and recover, as appropriate, \$630,418 in questioned costs identified in the report
USAID	21-36-FA	USAID's Afghan Civic Engagement Program: Audit of Costs Incurred by Counterpart International Inc.	06/08/21	Advise Counterpart to address the report's three internal control findings.
USAID	21-36-FA	USAID's Afghan Civic Engagement Program: Audit of Costs Incurred by Counterpart International Inc.	06/08/21	Advise Counterpart to address the report's three noncompliance findings
State	21-38-FA	Department of State's Cluster Munitions Clearance Projects: Audit of Costs Incurred by the Demining Agency for Afghanistan	06/09/21	Determine the allowability of and recover, as appropriate, \$6,888 in questioned costs identified in the report
State	21-38-FA	Department of State's Cluster Munitions Clearance Projects: Audit of Costs Incurred by the Demining Agency for Afghanistan	06/09/21	Advise DAFA to address the report's three internal control findings
State	21-38-FA	Department of State's Cluster Munitions Clearance Projects: Audit of Costs Incurred by the Demining Agency for Afghanistan	06/09/21	Advise DAFA to address the report's four noncompliance findings
USAID	21-39-FA	USAID's Strengthening Civic Engagement in Elections in Afghanistan Program: Audit of Costs Incurred by the Consortium for Elections and Political Process Strengthening	06/11/21	Advise CEPPS to address the report's four internal control findings
USAID	21-39-FA	USAID's Strengthening Civic Engagement in Elections in Afghanistan Program: Audit of Costs Incurred by the Consortium for Elections and Political Process Strengthening	06/11/21	Advise CEPPS to address the report's two noncompliance findings
USAID	21-40-FA	USAID's Emergency Water, Sanitation, and Hygiene Assistance to Disaster Affected Populations in Afghanistan: Audit of Costs Incurred by the Agency for Technical Cooperation and Development	06/24/21	Determine the allowability of and recover, as appropriate, \$421 in questioned costs identified in the report

USAID	21-40-FA	USAID's Emergency Water, Sanitation, and Hygiene Assistance to Disaster Affected Populations in Afghanistan: Audit of Costs Incurred by the Agency for Technical Cooperation and Development	06/24/21	Advise ACTED to address the report's four internal control findings
USAID	21-40-FA	USAID's Emergency Water, Sanitation, and Hygiene Assistance to Disaster Affected Populations in Afghanistan: Audit of Costs Incurred by the Agency for Technical Cooperation and Development	06/24/21	Advise ACTED to address the report's three noncompliance findings
State	21-42-FA	Department of State's Legal Aid through Legal Education Program in Afghanistan: Audit of Costs Incurred by The Asia Foundation	07/14/21	Determine the allowability of and recover, as appropriate, \$101,378 in questioned costs identified in the report.
State	21-42-FA	Department of State's Legal Aid through Legal Education Program in Afghanistan: Audit of Costs Incurred by The Asia Foundation	07/14/21	Advise TAF to address the report's three internal control findings.
State	21-42-FA	Department of State's Legal Aid through Legal Education Program in Afghanistan: Audit of Costs Incurred by The Asia Foundation	07/14/21	Advise TAF to address the report's three noncompliance findings
DOD	21-43-IP	Fuel for the Afghan National Defense and Security Forces: Additional Steps Required for DOD to Transition Fuel Responsibilities to the Afghan Government	07/14/21	Develop a plan that includes metrics for assessing performance, the risks associated with different courses of action, and cost-benefit analysis for the transition of fuel responsibility to the Afghan government
DOD	21-43-IP	Fuel for the Afghan National Defense and Security Forces: Additional Steps Required for DOD to Transition Fuel Responsibilities to the Afghan Government	07/14/21	Develop a plan for using remote monitoring methods or other technology-based solutions to provide visibility of fuel throughout the fuel process
DOD	21-43-IP	Fuel for the Afghan National Defense and Security Forces: Additional Steps Required for DOD to Transition Fuel Responsibilities to the Afghan Government	07/14/21	Establish a formal agreement with the MOD and MOI requiring the ANDSF to regularly submit accurate fuel consumption data to DOD.
DOD	21-43-IP	Fuel for the Afghan National Defense and Security Forces: Additional Steps Required for DOD to Transition Fuel Responsibilities to the Afghan Government	07/14/21	Develop a plan to expand and standardize the trainings for ANDSF fuel personnel below the corps level on fuel quality testing methods and fuel handling procedures.
DOD	21-43-IP	Fuel for the Afghan National Defense and Security Forces: Additional Steps Required for DOD to Transition Fuel Responsibilities to the Afghan Government	07/14/21	Reconsider the feasibility of working with the MOD and MOI to develop and implement a plan to upgrade and repair infrastructure and equipment at ANDSF fuel sites.
DOD	21-43-IP	Fuel for the Afghan National Defense and Security Forces: Additional Steps Required for DOD to Transition Fuel Responsibilities to the Afghan Government	07/14/21	Document actions DOD takes with the MOD and MOI to help improve fuel accountability and oversight
DOD	21-43-IP	Fuel for the Afghan National Defense and Security Forces: Additional Steps Required for DOD to Transition Fuel Responsibilities to the Afghan Government	07/14/21	Reinforce reporting requirements to Army Contracting Command contracting officials to help ensure that contract terms are followed and required documents are included in the contract file.